

4/24/93

GAY ALLIANCE OF GENESEE VALLEY, INC. vs. CITY ASSESSOR

CITY SETTLEMENT PROPOSAL (CONFIDENTIAL AND WITHOUT PREJUDICE TO THE CITY'S POSITION IN PENDING LITIGATION)

not refuse ex-
empt if exempted -

1. The City shall grant the GAGV a 65% exemption from ad valorem taxes on the property on charitable grounds.
2. The City shall refund 65% of all ad valorem taxes paid by the GAGV on the property from the date of purchase (2/6/90) with interest at the CPLR rate (9% per annum). *gives back to before date of lawsuit (~\$6,000) (total?) 3 1/2*
3. The City shall pay the GAGV the statutory costs of the action.
4. The GAGV will withdraw its action with prejudice.
5. The GAGV will withdraw its demand for attorneys' fees.
6. The City will withdraw its appeal of Supreme Court's decision and order.
7. The GAGV will join with the City in a letter to Judge Andrew Siracuse stating that the action has been settled, that both parties believe that the positions taken by the parties were substantive and in good faith, that both parties believe there was no improper or undue delay on the part of the City, and that both parties request that the Court mark the action as settled and conduct no further proceedings with respect to any aspect of the action.
8. The GAGV will join with the City in a public statement that makes and is limited to the following points:
 - a. The City has never discriminated and will not discriminate against gays and lesbians;
 - b. The City has granted the GAGV a 65% property tax exemption on charitable grounds;
 - c. The City will refund 65% of past property taxes paid by the GAGV;
 - d. The GAGV has withdrawn its demand for attorneys' fees; and
 - e. The City has withdrawn its appeal.
9. The City shall maintain the assessment on the property at 179-183 Atlantic Avenue at \$50,000.

instead of
2 yrs -
wid this with
city taxes no -
normally 20
p collect taxes -
\$1,900 -
since lawsuit
~\$516

6/5/93 ~~sharon~~

bought for \$72,500 - done improvements -
current assessment shld be \$80,000
period of time? At least until next full val-reval -
if we loose -

normal procs
- bldg permit/lytgy.
- general revaluation.

2,400 → \$3,900 at increased assessment.

65% 1990 : developed charitable criteria

working definition charitable: developed by lawyers - Law
Dep't - not submitted to City Council, Mayor, State Equalization
Bd.

place for gay + lesbian people to go - "counseling persons in
need"

I can fit into my analytical criteria these kinds of things -

"COUNSELING" = 2/3 roughly low income population:
90% of median income

≡ If any portion of real used property -
is not so used exclusively BUT is leased or "otherwise
used" // persons who need who can't get elsewhere -
can't give examples: of partial exemption.

(increase assessment)

① If you get building permit - shows up on Assessor's
computer -

Assessment will go up next Feb. 1. - assessment date

② General revaluations of whole city - if everything done at
once - everyone jumps a little.

GM: reaction: "impressed" by partial exemption argument 420-a(2)

② not clear why no 100% exemption to GABU - 19th W not low-
income
= 19th #14621

I = need it - can't get it anywhere else

GM: what are 35%?? social activities; newspaper not exempt;

GM: feels that city is focusing on GABU more than other organizations; whether 65%

is right - don't know - so GABU doesn't feel // savings + other fees // less

→ can reverse on ST: trial;

6/24/93 Low Kash

GAY ALLIANCE OF GENESEE VALLEY, INC. vs. CITY ASSESSOR

CITY SETTLEMENT PROPOSAL (CONFIDENTIAL AND WITHOUT PREJUDICE TO THE CITY'S POSITION IN PENDING LITIGATION)

1. The City shall grant the GAGV a 65% exemption from ad valorem taxes on the property on charitable grounds.
2. The City shall refund 65% of all ad valorem taxes paid by the GAGV on the property from the date of purchase (2/6/90) with interest at the CPLR rate (9% per annum). *date of purchase*
3. The City shall pay the GAGV the statutory costs of the action. *vs. date of challenge*
4. The GAGV will withdraw its action with prejudice. *and county taxes*
5. The GAGV will withdraw its demand for attorneys' fees.
6. The City will withdraw its appeal of Supreme Court's decision and order.
7. The GAGV will join with the City in a letter to Judge Andrew Siracuse stating that the action has been settled, that both parties believe that the positions taken by the parties were substantive and in good faith, that both parties believe there was no improper or undue delay on the part of the City, and that both parties request that the Court mark the action as settled and conduct no further proceedings with respect to any aspect of the action.
8. The GAGV will join with the City in a public statement that makes and is limited to the following points:
 - a. The City has never discriminated and will not discriminate against gays and lesbians;
 - b. The City has granted the GAGV a 65% property tax exemption on charitable grounds;
 - c. The City will refund 65% of past property taxes paid by the GAGV;
 - d. The GAGV has withdrawn its demand for attorneys' fees; and
 - e. The City has withdrawn its appeal.

- the next ~~revaluation~~ *revaluation* WHEN??
9. The City shall maintain the assessment on the property at 179-183 Atlantic Avenue at \$50,000. *SHOULD BE ASSESSED AT \$80,000*

COUNTY BILLS separate:

1900

last year

includes pure waters capital

516.49

Exemption applies to county

6/24/93

GABU meeting w/ Ken, Ellen, Gary & me

Ken presented a proposal -

how 65% arrived at:

his view of problem: state never provided criteria
historical - CTs applied institutional criteria -

- eg. church, school or established charity
- lasted long time -
- wld give whole exemption if was an "institution" even if other marginal activities.
- charitable - inst. criteria began to broaden.
- CT of appeals looking at analytical criteria
- more successful in ed. ^{Swedenborg NYCBur}
- less " in chart - wildlife cases.
- Symphony Space - recites analytic -
- STAT. says one or more ~~the~~ categories -

GABU ϕ had. inst.

in 1990 developed charitable criteria - analytic -
Has hard time fitting into ed.

charitable - city std - law depts - ϕ approved by anyone -
- counseling for persons + families in need - ^{city assessor char} - (ϕ just income)

some of what GABU does fits into charitable

- ϕ just in space - just figured $\sim 2/3$

19th ward Assoc?

- all persons ^{genera} in low-income category

6/24/93

GABU meeting p. 2.

post-hoc
criteria -
what @ other services.

- Partial exemption - statute

- if portion of property is "otherwise used"
Subject to taxation -

- can't give examples of partial exemption.

Gary's comments

- Partial exemption - more impressed w/ stat. cite -

- less impressed/understand

- why wld I give full exemption -

- What is I worthy?

LK - tougher question -

"build up - I subtraction down!"

space - began w/ - small counseling, "group counseling"
panel discussions, workshops -

I exempt - social activities

- newspaper - like city news - advertising -

GM - w/ regard to newspaper -

GM - are you putting spotlight too bright on GABU?

judging too harshly -

LK rejected app. of deaf organization - mostly social -

criteria - pre - 19th ward -

